

Information regarding charitable games may be found at 86 Ill. Adm. Code 435.100 through 435.220. (This is a GIL.)

November 29, 2005

Dear Xxxxx:

This letter is in response to your letter dated November 3, 2005, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are a party planning consulting company. We were informed by the State of Illinois Office of Bingo & Charitable Games to write to you for a legal decision advising us of any restrictions or ordinances covering licensing or equipment licensing for the purpose of providing our services to individual groups who would like to play Texas Holdem Poker, strictly for fun and entertainment, at bars or restaurants in Illinois. There would be no money involved, just the fun of playing for their own enjoyment. Our services could include finding a location, setting up poker tables and equipment and dealing the games.

Provided the city or town itself approved this type of event, we want to be sure to comply with all aspects of its legality.

We would appreciate your reply at your earliest convenience.

#### **DEPARTMENT'S RESPONSE:**

Information regarding charitable games may be found at 86 Ill. Adm. Code 435.100 through 435.220. In addition, you may find information on this topic by reviewing the Department's general information letters. These letters may be found on the Department's internet website at the address listed below under the heading of "Laws/Regs/Rulings." In addition, we recommend you contact the

States Attorney's Office of the county where you intend to conduct these games, or the Attorney General's Office, regarding application of the gambling provisions contained in the Criminal Code.

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

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